

2005 CALIFORNIA TAX RATE SCHEDULES

SCHEDULE X SINGLE OR MARRIED FILING SEPARATE TAXPAYERS					
IF THE TAXABLE INCOME IS		COMPUTED TAX IS			
OVER	BUT NOT OVER	OF AMOUNT OVER			
\$0	\$6,319	\$0.00	PLUS	1.0%	\$0
\$6,319	\$14,979	\$63.19	PLUS	2.0%	\$6,319
\$14,979	\$23,641	\$236.39	PLUS	4.0%	\$14,979
\$23,641	\$32,819	\$582.87	PLUS	6.0%	\$23,641
\$32,819	\$41,476	\$1,133.55	PLUS	8.0%	\$32,819
\$41,476	AND OVER	\$1,826.11	PLUS	9.3%	\$41,476

SCHEDULE Y MARRIED FILING JOINT OR QUALIFYING WIDOW(ER) TAXPAYERS					
IF THE TAXABLE INCOME IS		COMPUTED TAX IS			
OVER	BUT NOT OVER	OF AMOUNT OVER			
\$0	\$12,638	\$0.00	PLUS	1.0%	\$0
\$12,638	\$29,958	\$126.38	PLUS	2.0%	\$12,638
\$29,958	\$47,282	\$472.78	PLUS	4.0%	\$29,958
\$47,282	\$65,638	\$1,165.74	PLUS	6.0%	\$47,282
\$65,638	\$82,952	\$2,267.10	PLUS	8.0%	\$65,638
\$82,952	AND OVER	\$3,652.22	PLUS	9.3%	\$82,952

SCHEDULE Z HEAD OF HOUSEHOLD TAXPAYERS					
IF THE TAXABLE INCOME IS		COMPUTED TAX IS			
OVER	BUT NOT OVER	OF AMOUNT OVER			
\$0	\$12,644	\$0.00	PLUS	1.0%	\$0
\$12,644	\$29,959	\$126.44	PLUS	2.0%	\$12,644
\$29,959	\$38,619	\$472.74	PLUS	4.0%	\$29,959
\$38,619	\$47,796	\$819.14	PLUS	6.0%	\$38,619
\$47,796	\$56,456	\$1,369.76	PLUS	8.0%	\$47,796
\$56,456	AND OVER	\$2,062.56	PLUS	9.3%	\$56,456

2005 Filing Requirement Amounts

Gross income more than:

	Age on 12/31/05	No dependents	1 dependent	2 dependents
Single or head of household	Under 65	13,085	22,152	28,952
	65 or older	17,435	24,235	29,675

	Age on 12/31/05	No dependents	1 dependent	2 dependents
Married	Under 65 (both spouses)	26,170	35,237	42,037
	65 or older (one spouse)	30,520	37,320	42,760
	65 or older (both spouses)	34,870	41,670	47,110

	Age on 12/31/05	No dependents	1 dependent	2 dependents
Qualifying widow(er)	Under 65	N/A	22,152	28,952
	65 or older	N/A	24,235	29,675

Adjusted gross income more than:

	Age on 12/31/05	No dependents	1 dependent	2 dependents
Single or head of household	Under 65	10,468	19,535	26,335
	65 or older	14,818	21,618	27,058

	Age on 12/31/04	No dependents	1 dependent	2 dependents
Married	Under 65 (both spouses)	20,935	30,002	36,802
	65 or older (one spouse)	25,285	32,085	37,525
	65 or older (both spouses)	29,635	36,435	41,875

	Age on 12/31/04	No dependents	1 dependent	2 dependents
Qualifying widow(er)	Under 65	N/A	19,535	26,335
	65 or older	N/A	21,618	27,058